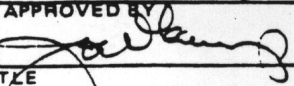


STATE OF ALASKA
DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES
POLICY AND PROCEDURES

P & P No. 25-8009	Page 1 OF 2	
Effective Date May 10, 1984		
Supersedes P & P No. New	Dated	
APPROVED BY 		
DIVISION Ak. Marine Highway System	SECTION Shoreside	CHAPTER TITLE Petty Cash

SUBJECT

CHANGE FUND AND PETTY CASH

PURPOSE:

To provide uniform procedures for the handling of Change Fund and Petty Cash in the Alaska Marine Highway Systems' Terminals and Ticket Offices.

POLICY:

It is the policy of the Alaska Marine Highway System to handle Cash Funds in a manner consistent with good business practices and within the legal limits provided by State Statutes and as set forth in this Policy and Procedure.

DISTRIBUTION:

All holders of Administrative Manuals - (Alaska Marine Highway System)
All Terminal Managers, Ticket Agents and Shore Facilities.

PROCEDURES:

There are two purposes for cash funds in each Alaska Marine Highway Systems' office.

- I. Change Fund - \$ (As authorized by the Alaska Marine Highway System, Division of Administrative Support)
- II. Petty Cash - \$ (As authorized by the Alaska Marine Highway System, Division of Administrative Support)

The Terminal Manager in each office will be designated as the Custodian of the funds and will have the responsibility to maintain an accurate accounting of the funds at all times.

I. CHANGE FUND

The Change Fund is for the express purpose of providing Ticket Agents with the necessary cash to conduct business in the revenue producing areas, i.e.,:

Ticket Sales
Stateroom Sales

This is not a revolving account and the amount assigned must be retained in the office at all times unless there are specific written instructions from the Director of Marketing and Services or a designee, directing otherwise.

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DIVISION

Ak. Marine

SECTION

Shoreside

CHAPTER TITLE

Petty Cash

Highway System

II. PETTY CASH

These funds are for use only to purchase small items for the use of the terminal when use of the prescribed State of Alaska purchasing system is not appropriate, i.e., COD shipments; office supplies (small amounts), postage. Regular monthly billings are not to be paid with these funds.

Request for reimbursement of Petty Cash funds must be made by utilizing the State of Alaska prescribed Petty Cash envelope called "Office Fund Voucher" form No. 02-094. Funds expended will be listed on the face of the envelope as well as the following:

Custodian's Name:

Custodian's Social Security Number:

Petty Cash Fund Number:

Reimbursement in Transit:

Total Disbursed:

Cash on Hand:

Amount of Fund:

Expenditures made and receipted in foreign funds will be reimbursed in foreign funds or the U.S. equivalent at the exchange rate on the day of reimbursement. Adjustments will be made to the Petty Cash account if the exchange rate creates a shortage. It will be the responsibility of the custodian to notify the Director of Administrative Services or a designee if adjustment is justified.

An audit of cash funds will be done in each office each year prior to July 15 for the preceding year, or as circumstances dictate.

In the event of a shortage in either cash fund discovered by the Custodian or his designee, the Director of Administrative Support or designee will be notified. Audits can be called for at any time by the Custodian, the Director of Administrative Services, or a designee.

Appropriate disciplinary action including possible restitution will be initiated, against those abusing these procedures.